

 सत्यमेव जयते	राजस्थान राजपत्र विशेषांक	<b>RAJASTHAN GAZETTE</b> <b>Extraordinary</b>
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भाग 4 (ग)

उप-खण्ड (II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये  
कानूनी आदेश तथा अधिसूचनाएं।

**FINANCE DEPARTMENT**  
**(TAX DIVISION)**  
**NOTIFICATION**

**Jaipur, September 30, 2019**

**S.O.106 .-**In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on there commendations of the Council, hereby makes the following amendments in this department's notification No. F.12(56)FD/Tax/2017-Pt-I-42, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, -

(i) in the TABLE, against S. No. 1, in column (3), after item (5), the following item shall be inserted, namely: -

“(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)”;

(ii) in the ANNEXURE, against Condition No. 1, in clause (e), the following proviso shall be inserted, namely: -

“**Provided** that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated before disposal.”

2. This notification shall come into force on the 1<sup>st</sup> day of October, 2019.

**[F.12(46)FD/Tax/2017-Pt-IV-62]**

**By Order of the Governor,**  
**NISHANT JAIN,**

**Joint Secretary to the Government.**